(SRI K. PATTABHIRAMAN.)

that he might be in possession of the House for the whole day.

MR. SPEAKER.—If the House has no objection, I have no objection myself.

MEMBERS.—We have no objection.

SRI KADIDAL MANJAPPA.—Though I am not fully ready with this Bill, I will try to do my best.

MR. SPEAKER.—So, the Hon'ble Minister will be in a disadvantage.

SRI J. MOHAMED IMAM.—If he omits any important point, we will give him an opportunity to explain them on the next day or any subsequent day.

MR. SPEAKER.—I do not want to inconvenience the Government.

MYSORE BOARD OF REVENUE BILL, 1954.

Motion to consider.

SRI KADIDAL MANJAPPA (Minister for Revenue and Public Works).—Sir, I beg to move :

> "That the Mysore Board of Revenue Bill, 1954, as reported by the Joint Select Committee, be taken into consideration."

Sir, on the previous occasion when the Bill was discussed, I had explained at great length the importance of the Bill and the necessity for having a Board of the type envisaged in the Bill. Sir, Hon'ble Members are aware that in almost all the other States, Revenue Boards or Appellate Tribunals are functioning.

SRI J. MOHAMED IMAM (Jagalur).—On a point of information. There are some States which have no Revenue Boards.

SRI KADIDAL MANJAPPA.—There are a few States but even there steps are being taken to constitute Boards to deal with judicial and quasi-judicial matters relating to the revenue administration.

SRI J. MOHAMED IMAM.—May I know how many of these States have Revenue Boards ?

MR. SPEAKER.—The Hon'ble Member can ask for information after the Minister moves the Bill because at every step it is not possible for him to answer.

SRI KADIDAL MANJAPPA.—I will try to answer him later on.

MR. SPEAKER.—Later on, the member may put in a number of questions.

SRI KADIDAL MANJAPPA.—Sir, I was submitting that in almost all other States, the Revenue Boards are functioning. In some States, insteae of these bodies being called Revenud Boards, they are called as Appellate Tribunals ; for instance in Bombay. In Mysore, all along, the Revenue Minister has been the highest appellate and revisional authority so far as revenue matters are concerned. Today, I am the highest authority so far as revenue matters are concerned ; I am the highest authority so far as Muzrai matters are concerned ; I am the highest authority so far as the Sales Tax matters are concerned, excepting those that may go up before the High Court under Article 226. I was also submitting on the last occasion that I am required to dispose of nearly 600 to 700 cases, and including miscellaneous cases I am trying to dispose of nearly 1,000 cases in all the three Departments of Revenue, Muzrai and Sales Tax. I could have given you the relevant statistics relating to the institution of appeals, revision petitions and other kinds of petitions and their disposal. But unfortunately, I am taken by surprise. When I get another opportunity, I will furnish the necessary information. Sir, I have done my best in the matter of disposing of appeals. At present, there are no old cases pending before me. There are some cases relating to the year 1953-54 and some relating to the year 1954-55, and about half a dozen cases relating to 1952-53. Therefore, I would like to request you not to go away with the impression that I am trying to constitute a Board because I am not able to cope with the work.

SRI J. MOHAMED IMAM.—Then there is no need for a Revenue Board.

Sri Kadidal MANJAPPA.—I will tell you why it should be done. After all, matters that come up before the Government include judicial matters, quasi-judicial matters and administrative matters. I agree with my friend Sri Mohamed Imam that in matters relating to administration, the Government which is the executive authority should have supreme authority and the final voice should be that of Government in administrative matters. But in matters which relate to either judicial or quasi-judicial matters, there should be an independent body. I submit that from my experience as Revenue Minister for 2½ years or 3 years, I say, it is better to have an independent body. I do not mean to say that it is impossible for a Minister to be impartial or to be independent or to be uninfluenced. It is quite possible for a Minister, especially for a person who has the necessary qualification, to function as efficiencntly as impartially as any other judicial officer. I hope I have tried to rise to the expectation of the people in this respect. But, still, Sir. I have known and it is within my experience that people without understanding the delicacy or without understanding the sanctity attached to the position of Minister who deals with such cases, sometimes approach the Minister. Therefore it is better that these matters are dealt with by an independent body. No doubt, in certain cases, people or officers who take a more technical view of the case, will not be able to help the public as a Minister could do ; in certain cases, I said guardedly. Sir, I can quote some instances. For instance, a land had been granted to a poor cultivator in the year 1942. Since then, he was in possession of the land. During 1942-43, *i.e.*, during the first year of the grant, he could not bring the land under cultivation. Next year, due to some trouble or distress or for want of family aid, he did not bring the entire land under cultivation. According to the terms stipulated under the Grow More Food Grants, he has to cultivate the land for a period of five years before he could get the ownership of the land. Of course, I cannot find fault with the officers ; they are there to administer the law as it stands. The case went up before the Deputy Commissioner; he cancelled the grant on the ground that he did not fulfil the terms of the grant. Then he went to the Revenue Commissioner who confirmed the orders of the Deputy Commissioner. This case then came up before me. Technically, and according to law, the officers were right in cancelling the grant. But here we have to take into consideration the money that he has spent so far; the labour that he had expended to bring the land under cultivation and the loss that he would undergo if he is deprived of the land after nearly 11 or 12 years. But here, we will have to take into consideration the money that he spent so far, the labour that he expended to bring the land under cultivation and the loss that he would undergo if he is deprived of the land after nearly 11 or 12 years. Therefore I had to grant the land afresh to him, because I had the power. The Government can grant land to him afresh. In such cases the authorities or the Board may not be able to take into consideration the equitable aspects of the the case, but still I feel, for the disposal of the judicial matters and quasi-judicial matters, there should be an independent body.

Several Hon'ble members had participated in the debate on the previous occasion during the consideration motion. The Bill had been referred to the Joint Select Committee. The Joint Select Committee, after considering the suggestions which had been made in this House as well as in the Upper House, has made certain changes in the Bill. In the orginal Bill provision had been made for the appointment of a Board consisting of full-time Government officers, *viz.*, the Revenue Commissioner, the Excise Commissioner and the Commissioner for Local Self-Government and any other Officer. Some Members of this House as well as the Upper House suggested that it is better to have a judicial officer in the Board. Accordingly, the Joint Select Committee have amended the relevant clause by incorporating a provision

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therein to enable the Government to appoint a judicial officer of the standing of the District Judge or an Advocate who is eligible for being appointed as a Judge of the High Court.

The modified clause reads like this, Sir :—

"There shall be constituted for the State of Mysore a Board called the Mysore Board of Revenue. The Board shall consist of—

(*a*) the Revenue Commissioner ;

(*b*) the Excise Commissioner ; and

(*c*) the Commissioner for Local Self-Government, and the State Government may, if it deems fit, by notification appoint, as additional members,

(i) a District Judge or a person qualified to be appointed as a Judge of the High Court ;

(ii) any officer or officers of the State Government."

My proposal is to appoint a judicial officer in the first instance along with the other officers of the Government of Mysore. He can function there as full-time member of the Board to participate in the disposal of all the cases which involve the decisions on questions of law. There is another advantage in a Board like this : We will have the benefit of the rich experience of the Revenue Officer and the judicial bent of mind and the judicial knowledge of the Judicial Officer. The Board that is envisaged in this Joint Select Committee Report is different from the Board that is functioning in Madras ; it is also different from the Appellate Tribunal that is functioning in Bombay. I do not mean to say that the body that we intend constituting will be a perfect set-up or body. With the experience gained, it is possible for us to make suitable changes either in the constitution of the Board or in the other provisions contained in the Bill. The Board "so constituted" will "exercise all appellate or revisional powers exercisable by the Revenue Commissioner, the Muzrai Commissioner, the Commissioner for Land Records, the Excise Commissioner, the Commissioner of Sales Tax, the Commissioner for Local Self-Government and the Commissioner of Stamps by or under any enactment or regulation or, any notification, order, scheme, rule, form or bye-law issued, made or prescribed under any such enactment or regulation and for this purpose, all references in any such enactment, regulation, notification, order, scheme, rule, form or bye-law to the Revenue Commissioner, the Muzrai Commissioner, the Commissioner for Land Records, the Excise Commissioner, the Commissioner of Sales Tax, the Commissioner for Local Self-Government and the Commissioner of Stamps shall be considered as references to the Board."

Therefore, in accordance with the provisions just read out, hereafter, appeals cannot be preferred against the decisions of the Deputy Commissioner, to the Revenue Commissioner ; instead, appeals against the decisions of the Deputy Commissioner lie to the Board. These officers will exercise their original powers in connection with the administration of their own departments. In such cases, appeals lie in the Board against their decisions. But, then the person who has passed the original order cannot participate in the disposal of the appeals. The Board will also exercise appellate and revisional powers exercisable by Government against the orders passed by the Revenue Commissioner, the Muzrai Commissioner, the Commissioner of Land Records, the Excise Commissioner, the Commissioner of Sales Tax, The Commissioner for Local Self-Government, the Commissioner of Stamps and the Registrar of Co-operative Societies. There is provision for enabling the Board to exercise its function by a bench consisting of two or three members of the Board, as may be prescribed by rule. Certain changes have been made in clause 6. The Bill as modified gives powers to individual members to pass interim orders like stay orders or other urgent orders. But in regard to admission of appeals in revision, though one member of the Board is competent

to admit a petition, he cannot dismiss the petition without referring to a bench. On the last occasion, Hon'ble Members may remember that Cluase 6 was subjected to a lot of ciriticism. It was said by some Hon'ble Member that it was unnecessary for the State Government to exercise revisional powers against the decision of the Board; on the other hand some members argued that Government should have revisional powers. The Joint Select Committee was of unanimous opinion that the Government should have revisional powers in regard to some matters. We have tried to restrict the powers of Government in regard to revisions. Therefore, a schedule has been annexed to the Bill. In the schedule, a list of enactments has been added. It is provided in clause 6 that, in regard to matters mentioned in the schedule, no revision lies to Government. For instance, orders passed by the Board under the Sales Tax Act will be final and there cannot be any revision petition against such orders to Government. Similarly, wherever it is said in the Land Revenue Code that, the orders of the Deputy Commissiner are final, no revision lies to Government. Similarly, Sir, under the Stamp Act and the Court Fees Act, any order passed by the Board shall be final, no revision lies to Government. Orders passed by the Board relating to succession to the Village Offices under the Mysore Village Offices Act, will be final; no appeal lies to Government. Any order passed under the Religious and Charitable Inams Act will be final excepting in the case of alienation of immoveable properties belonging to Muzrai Institutions. So, the Select Committee thought that there was no point in giving right to parties to prefer revision petition against the orders of the Board in Muzrai matters. Similarly orders passed under Section 59 of the Co-operative Societies Act and under Sections 193, 194 and 195 of the Town Municipalities Act, 1951, and any orders passed in regard to matters specified in this schedule will be final and revision does not lie to Government.

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(Interruption from Sri G. A. Thimmappa Gowda). Why should any Minister or any Government be worried with all these details? Supposing the Board gives a decision in regard to succession of archaks' posts or some right that is being enjoyed by the temple. It is felt that it is not necessary for the Government to interfere in such cases. Similarly, in sales-tax cases there is no need for Government to interfere with the decision of the Board of Revenue.

Then provision has been made in the Bill to enable the Government to add to the list of cases in which they should not have revisional powers. *(Interruption)*. We do not want to have the power to subtract. We can say that the Government do not desire to exercise revisional powers. For instance, in tenancy matters. Though I was anxious that in tenancy cases the decision of the Board should be final, majority of the Hon'ble Members in the Joint Select Committee felt that for the time being the Revenue Minister should have the power to decide revision cases under the Tenancy Act, but I still think that it is better that the decision of the Board is final even in matters relating to tenancy cases. We have got powers; at any time we can add to the list. We need not approach the House for adding to the list. We can add to the list without approaching the Legislature, but that notification should be placed before the House and it is subject to any modification to be made by the House. Provision is also made to enable the Board to review its own orders under certain circumstances. In the original Bill there was provision which enabled the members of the Board to inspect the several offices. The Joint Select Committee thought that, so long as they are not departmental heads, it is not proper to authorise them to inspect offices pertaining to other departments. Therefore, that provision has been deleted. The Bill as it stands now gives powers to the Board to call for returns, to issue general directions, to prescribe forms in which the books

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and entries and accounts shall be kept by the authorities.

Clause 10, that is Chapter III, which is a miscellaneous Chapter, deals with the procedure to be followed in pending cases and court-fee and the rule making powers of Government and the rule making power of the Board. Clause 10 enables the State Government to transfer all pending appeals to the Board.

Clause 11 says that the decision of the Board of Revenue will be final and it shall not be questioned in a court of law. Much was said about the court-fee proposed to be levied under section 12. It was argued that there is no need to have a separate provision to levy a court-fee on every appeal or revision petition—on every application or petition and Vakalatnama. In accordance with the amendments made, there is provision for appointing a judicial officer. The Government has to incur additional expenditure to meet his salary and the salaries of the staff necessary for the Board. Therefore, I personally feel that the court-fee proposed is not much when compared to the fees that we lawyers are getting in cases. (*Interruption.*) When a person can pay Rs. 25, 50 or 100, why should he grudge to pay a court-fee of Rs. 3 on appeal or revision petition? As the Court-fees Act now stands, he has to pay Rs. 2. Instead of it, we have proposed Rs. 3 *i.e.*, one rupee extra. That is not a great burden on the litigant. I think he can easily pay.

To summarise, if this Bill becomes law, there will be a Board consisting of the Revenue Commissioner, the Excise Commissioner the Commissioner for Local Self-Government and if the State Government so desires, a judicial officer or an advocate who is eligible for being appointed as a Judge of the High Court. The Board will exercise the appellate and revisional powers of the several heads of departments. They will also exercise the appellate and revisional powers of Government. The decision of the Board shall be final and no appeal lies to any other authority against the decision of the Board. In certain cases, revision lies to Government against the decision of the Board. Even in such cases, it is open to the State Government to say by means of a notification that in such and such cases they don't propose to exercise the revisional powers. As the Schedule annexed to the Bill stands, in all judicial matters the decision of the Board will be final because under the Sales Tax Act where the Government is required at present to decide the questions relating to the propriety or correctness of the procedure followed in the lower courts, it is purely a judicial matter. It is not necessary for Government to interfere with the orders of the Board. Similarly, in disputes relating to the succession of the village office it is not necessary for Government to interfere. The judicial officer who will be a member of the Board and the other revenue officers are competent finally to decide the matter. At present, the Government desire to have revisional powers only in cases relating to more or less administrative matters and to some extent quasi-judicial matters. In course of time, after looking at the working of the Board, we can make suitable amendments; we can also add to the list contained in the Schedule.

I was not ready to speak on this Bill.

Sri J. MOHAMED IMAM.—And so are we.

Sri Kadidal MANJAPPA.—I hope I have done my best in the matter. I am ready to give any information wanted by the Hon'ble Members except relating to disposal and institution of cases. I am also ready to clarify any provision or matter.

Sri J. MOHAMED IMAM.—May I know what will be the extra expenditure to the State by the constitution of the Board of Revenue?

Sri Kadidal MANJAPPA.—The salary of the judicial officer will be the extra liability.

Sri J. MOHAMED IMAM.—Apart from the Revenue Commissioner, the Excise Commissioner and the Commissioner for Local Self-Government, the Government have power to appoint one or two other officers.

Sri Kadidal MANJAPPA.—It is an enabling provision. I do not think there is need for appointing other officers. Even if we choose to appoint, we must appoint the Conservator of Forests or any other officer who is a departmental head.

Sri J. MOHAMED IMAM.—Does not the constitution of the Board involve the pay the judicial officer? Also a separate staff is needed? Has anything been worked out?

Sri Kadidal MANJAPPA.—I will tell you. There is an appeal section in the Revenue Commissioner's office. There is an appeal section in Excise Commissioner's office. There is an appeal section in Government. So the staff working in all these appeal sections can be re-adjusted and some of them may be sent to the Revenue Board.

Sri J. MOHAMED IMAM.—That is what is usually said at the commencement. But our experience is that as soon as a new institution or new body is started, there will be a demand for additional staff and other things. If the Government commits itself . . . .

Sri Kadidal MANJAPPA.—I can give this assurance that excepting the additional liability in connection with the salary of the judicial officer, we don't propose to incur any additional expediture on account of the constitution of the Board.

Sri J. MOHAMED IMAM.—Anyhow, a financial memorandum is necessary, I think.

Sri Kadidal MANJAPPA.—According to the provisions contained in the original Bill, there was no proposal to appoint a judicial officer. Now there is a provision. I will give a financial memorandum.

Sri J. MOHAMED IMAM.—The contention last time was that there should be a judicial officer. Now, it is left to the option of the Government to appoint a judicial officer or not.

Sri Kadidal MANJAPPA.—I may assure the House that I am anxious to appoint a judicial officer. I am anxious to have the Board as early as possible and to appoint a judicial officer.

Sri J. MOHAMED IMAM.—But here it is left to the option of the Government. Why not make it obligatory on the part of the Government to have one judicial officer along with the heads of departments?

Mr. SPEAKER.—At this stage, you can only ask for information. You cannot suggest to amend the clause. It is left to the Hon'ble Members to bring some amendment and amend the clause if Government accepts.

*Sri K. PATTABHIRAMAN.—If I have followed the Leader of the Opposition, he is seeking a clarification from the Hon'ble Minister in respect of section 3, perhaps in this way. What that section says is, so far as the constitution of the Board is concerned, "there shall be constituted for the State of Mysore a Board called the Mysore Board of Revenue. The Board shall consist of (*a*).....(*b*)... and (*c*)..." Therefore, the officers designated are there. Then, "and the State Government may, if it deems fit, by notification appoint, as additional members..." What we are anxious, including the Leader of the Opposition, is, what is exactly at the back of the mind of the Government—I am asking the Government through you, Sir—when they put this sentence? First comes a category as *persona designata*, namely, the Revenue Commissioner, the Excise Commissioner and the L.S.G. Commissioner, and then some other *ex-gratia* concession. The power is reserved to the Government to add some others as additional members. You will appreciate this when you really come to the next section. "The State Government shall by notification appoint one of the Members of the Board to be the Chairman." If we put the two in juxta, position, it appears to me, is it really the idea? Let them definitely put it. Why not the Government straight away say: a district judge shall be appointed and he shall be the Chairman? What is at the back of the mind of the Government? Is there any practical difficulty? If so, let this House know.

Sri Kadidal MANJAPPA.—As regards the appointment of the Chairman, it is not always possible to appoint a District Judge as Chairman, when there are other members who are seniors to him, such as the Revenue Commissioner, who is the seniormost. Therefore, there

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will be some difficulty in appointing the District Judge as Chairman always. Taking into consideration the seniority, we can appoint the seniormost of the members as Chairman.

Sri K. PATTABHIRAMAN.—If I have followed the mind of the Leader of the Opposition—and some of us also feel like that,—what he really meant by saying that a Judicial Officer should be Chairman is, the Judicial Officer would be a stationary officer and that he will act with detachment. He would always be available for receiving applications, and issuing necessary urgent orders. What is more, you are not merely thinking of a District Judge, but also of an advocate who is entitled to be a High Court Judge. What is the difficulty in making him the Chairman?

Sri Kadidal MANJAPPA.—All that depends on the person whom the Government appoints as a member. Suppose a junior District Judge is appointed as member. There is the Revenue Commissioner, who is an I.A.S. Officer and who will be a senior officer. Will it be correct to appoint the junior District Judge as Chairman and make other officers as only members? That is the only point. Therefore whether the District Judge is there as Chairman or as a member, I do not see any difference.

Mr. SPEAKER.—The Revenue Commissioner is usually the seniormost person.

Sri J. MOHAMED IMAM.—What about a retired High Court Judge?

Sri K. PATTABHIRAMAN.—I want to add this. I want a clarification in regard to (2) (*a*). There you draw a distinction . . . .

Sri Kadidal MANJAPPA.—You want to make it obligatory . . . .

Sri K. PATTABHIRAMAN.—I am trying indirectly to canvass the House. Kindly see (2) (*a*). "Additional member shall hold office for such period as may be determined by the State Government." Therefore taking these together, the right being reserved in the Government to appoint a District Judge, and the membership of that additional member being not coterminus with the Board, but restricted to each appointment—what exactly has prompted Government to make a provision of this kind?

Sri Kadidal MANJAPPA.—The provision is this. In the case of the Revenue Commissioner, the Excise Commissioner and the L.S.G. Commissioner, they are permanent departmental heads. If today the Revenue Commissioner retires or if he is transferred, there would be some other person in this capacity as Head of the Department. He will function as a member of the Board. In the case of a judicial officer, suppose he is transferred. . . .

Sri K. PATTABHIRAMAN.—Even so in the case of the Revenue Commissioner.

Sri Kadidal MANJAPPA.—The Office is there. We can appoint a man. Suppose a non-official who is an advocate is appointed? Can we appoint him for ever?

Sri K. PATTABHIRAMAN.—What about the Bangalore District Judge. He is permanent and will be in Bangalore.

Sri Kadidal MANJAPPA.—There is some difficulty. It is not the District Judge of Bangalore. The District Judge of some district may be appointed. There is that difficulty. . . .

Sri H. M. CHANNABASAPPA (Periyapatna).—The appointment of the Board obviously involves some expenditure. Under Rule 50, the Hon'ble Minister will give us a memorandum of the expenditure likely to be incurred in this behalf. I should like to request the Hon'ble Minister to give this House a memorandum of the expenditure that will be involved.

Mr. SPEAKER.—The Minister has already accepted to furnish the financial memorandum.

Sri R. ANANTARAMAN (Chamarajpet).—Mr. Speaker, Sir, I support this Bill. The report as submitted by the Joint Select Committee. . . .

Sri J. MOHAMED IMAM.—I have got a suggestion to make before Sri Anantaraman proceeds. We have done useful work today and very hard work. The Minister has also done hard work. In spite of his activitiy,

he has got a frail body. So, I suggest that we adjourn and take up the Bill tomorrow. There are only 25 minutes more.

Sri K. PATTABHIRAMAN.—It is a very welcome suggestion.

Mr. SPEAKER.—I also want to make a statement to the effect that this Bill was not on the agenda. Moreover, there are members who want to send amendments to this Bill. Therefore, I request that if they so desire, Hon'ble Members may send in their amendments till 10-00 A.M. tomorrow so as to be printed or typed at least and distributed. The Bill can be taken up tomorrow.

Sri B. HUTCHE GOWDA (Turuvekere).—What about supplementary grants, Sir? We have to take that up tomorrow.

Mr. SPEAKER.—At any rate, the amendments can be sent tomorrow, so that the Bill may be taken up on Monday.

Sri J. MOHAMED IMAM.—I think we may take up this Bill on Monday.

Mr. SPEAKER.—We will take up the Bill on Monday.

Sri J. MOHAMED IMAM.—I think time for sending up the amendments may also be extended to Monday.

Mr. SPEAKER.—No, no. The amendments have got to be printed. So they have to be sent by tomorrow only. The time for sending the amendments for this Bill is extended up to 5-00 P.M. tomorrow.

The House will now rise and meet at 8-30 A.M. tomorrow.

The House rose for the day at Twenty-five Minutes past Four of the Clock to meet again on Saturday, the 26th February 1955, at Thirty Minutes past Eight of the Clock.

WD 4508—GPB—550—28-3-55